



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

MARION FIRE AUXILIARY, INC
PO BOX 1301
MARION MT 59925-1301

Letter Date: October 25, 2017

Letter ID: L1790088576

Account ID: 6694687-002-CLT

Account Type: Corporate Income Tax

Subject: Non-Profit, Tax-Exempt Status

MARION FIRE AUXILIARY, INC:

We have approved the request of MARION FIRE AUXILIARY, INC for Montana non-profit, tax-exempt status under Montana law (15-31-102(1), MCA).

Here is some information to help you determine if you need to file a Montana Corporate Income Tax Return (Form CIT or Form CLT-4 for tax years prior to 2014):

- If your business has a federal unrelated business income tax liability of \$100 or less, you do not need to file a Montana Corporate Income Tax Return. Unrelated business income is defined in Section 512 of the Internal Revenue Code of 1954 (26 U.S.C. 512).
- If your business has a federal unrelated business income tax liability of more than \$100, you do need to file a Montana Corporate Income Tax Return on or before the 15th day of the 5th month following the close of your tax year. This form is available on our website at revenue.mt.gov.

Please contact me if you have any questions.

Sincerely,

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